

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
UNITED STATES OF AMERICA :
 :
- against - : 12 Cr. 127 (RJS)
 :
JOHN A. MATTERA, :
 :
Defendant. :

----- X

GOVERNMENT'S SUPPLEMENTAL SENTENCING SUBMISSION

The Government respectfully submits this supplemental submission in connection with the sentencing of defendant John Mattera, currently scheduled for June 21, 2013, to attach the following: (1) a letter dated June 17, 2013, addressed to Your Honor, and received by the United States Attorney's Office today (attached as Exhibit A); and (2) a list of investor victims, including the names of the investor and the amount invested/lost (attached as Exhibit B).

Dated: June 17, 2013

Respectfully submitted,

PREET BHARARA
United States Attorney

By: _____/s/_____
Eugene Ingoglia
Assistant United States Attorney
212-637-1113

cc: Carl Schoeppl, Esq. (By email and ECF)

Exhibit A



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
NEW YORK REGIONAL OFFICE
3 WORLD FINANCIAL CENTER, SUITE 400
NEW YORK, NEW YORK 10281-1022

June 17, 2013

Hon. Richard J. Sullivan
United States District Judge
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Re: USA v. Mattera, 12-CR-0127

Dear Judge Sullivan:

We understand that John Mattera seeks leniency from this Court based in part on his purported voluntary cooperation with the Securities and Exchange Commission ("SEC") in the civil action *SEC v. Mattera et al.*, 11-cv-8323 (PKC) (the "SEC Action") filed November 17, 2011. We write to offer the SEC staff's view of the facts concerning Mattera's purported cooperation.

As this Court is aware, the SEC moved in May 2012 for a finding of contempt in the SEC Action based on Mattera's repeated and contumacious violations of the asset freeze that had been issued to preserve the remaining fraud proceeds for eventual distribution to investors. We refer this Court to the record in that contempt proceeding for evidence of Mattera's blatant efforts to minimize the impact of the asset freeze on his lavish lifestyle. Mattera has done nothing, since he was found in contempt in September 2012, to remedy his past misconduct or provide assistance to the SEC staff.

Since the filing of the SEC Action, Mattera has provided no information to the SEC voluntarily. Contrary to the representations in his sentencing memorandum that he has provided information to both the Department of Justice *and the SEC* (Sentencing Memo pages 2, 14) concerning the misconduct of others, Mattera has provided no information to the SEC concerning such matters.

As to discovery, Mattera's provision of information in the SEC Action has been limited and of little value. He has declined to provide any documents or a court-ordered verified accounting of his financial activities in 2010 and 2011, asserting his Fifth Amendment privilege.

Hon. Richard J. Sullivan
June 17, 2013
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It is out of respect for that privilege, and not because of any discovery provided by Mattera, that the SEC did not seek to have him found in contempt for failing to comply with the Court's discovery orders.

Finally, Mattera implies that he has been assisting the SEC in recovering funds from third parties (Sentencing Memo page 16). In fact, the only information that Mattera has provided about the location of assets in the hands of third parties was in the context of a Court-ordered deposition in the contempt proceeding, and much of that information was later proven to be false. Finally, notwithstanding the clear terms of a Court order issued on September 26, 2012 in the SEC Action, Mattera has failed to provide the SEC with a list of his assets and their location. Mattera's failure to provide such information has impeded the SEC's ability to locate investor proceeds transferred by Mattera to third parties.

We hope this information is helpful to the Court.

Very truly yours,

A handwritten signature in cursive script that reads "Alistaire Bambach/kaw". The signature is written in dark ink and is positioned above the printed name and title.

Alistaire Bambach
Assistant Regional Director

Exhibit B

U.S. vs. John A. Mattera
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VICTIM LIST

Name	Amount	
Alan Zimble	\$ 50,000.00	
Albert Jr. & Craig E. Angelo; Angelo Investment Comp TR	\$ 500,000.00	
Alexander F. & Arleen J. Olivieri	\$ 1,750.00	
Alfredo and Gloria Mamaril	\$ 40,000.00	
Ann M Lanoir OR	\$ 40,000.00	
Applebaum Family Trust	\$ 28,300.00	
Arthur Kozak	\$ 300,000.00	
Audrie and Dr. Jefferey Gaier	\$ 120,000.00	
Brendan Bowen	\$ 10,000.00	
Brian M. & Sandra Naughton	\$ 5,000.00	
Brian Vaugh	\$ 30,000.00	
Brooks Culley	\$ 5,700.00	
Carlos Castillo Jr	\$ 208,000.00	
Carmody, Rebecca L.	\$ 75,000.00	
Caroline Gadsby	\$ 50,000.00	
Caroline Gadsby	\$ 50,000.00	
Cary Drew Portner	\$ 35,000.00	
Cashiers Check - No ID	\$ 5,000.00	
Charles W Bigelow	\$ 12,000.00	
Chris (Charles) L. Redfearn	\$ 30,000.00	
Chris Dupree	\$ 99,000.00	
Christian P Koop	\$ 25,000.00	
Christopher Quach	\$ 3,000.00	
Craig E. Angelo and Albert C. Angelo Jr.	\$ 500,000.00	
Curtis K. Tom and Betty M. Tom	\$ 25,000.00	
Dan S. Meadows	\$ 500,000.00	
Daniel E Weinman	\$ 5,000.00	
Daniel M. Steyskal	\$ 8,000.00	
Darin Frieling	\$ 50,000.00	
David Bernard	\$ 50,000.00	
David Bollmeier	\$ 20,000.00	
David E Kells	\$ 21,000.00	
David Eugene Howard	\$ 50,000.00	
David K. Dunn	\$ 40,000.00	
Dennis and Teresa Leombruno	\$ 400,000.00	
Donna E. Merian	\$ 5,000.00	
Donna Graham OR Mike Graham	\$ 50,000.00	
Dorothy Eileen Chutz	\$ 150,000.00	
Drew Mazur	\$ 48,840.00	
Elias G Teller	\$ 10,000.00	
Family Properties LTD	\$ 162,240.00	
Focus Financial Consultants	\$ 3,000.00	

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VICTIM LIST

Name	Amount	
Fortune International Investments	\$ 56,000.00	
Frank and Debra Piraino	\$ 12,000.00	
Frank Biagioni	\$ 30,000.00	
Frank E Vaughn	\$ 24,000.00	
George E. & Louise A. Holland	\$ 25,000.00	
George Skaates	\$ 21,000.00	
Halas, David	\$ 30,000.00	
Harold Engel	\$ 45,000.00	
Harold Stulbaum	\$ 10,000.00	
Hina Gupta	\$ 150,018.00	
Howard & Nikki Applebaum (Trustees)	\$ 22,700.00	
Hubbard Family Trust	\$ 500,000.00	
Ilya Pozharsky	\$ 93,000.00	
Jac-Mar C/O Mark Pym	\$ 25,000.00	
James Archer	\$ 42,250.00	
James Lucy	\$ 44,000.00	
James H Nottingham	\$ 22,500.00	
James Stretch	\$ 4,950.00	
Jared Reynolds	\$ 146,107.00	
Jeff A Overeem	\$ 220,000.00	
Jeffrey J. Gaier	\$ 50,000.00	
Jeffrey D Greenspan	\$ 7,500.00	
Jeremy & Deena Schwartz	\$ 55,000.00	
Jerry Lee Bayles	\$ 500,000.00	
Jesse Eker (HE & JE Investments LLC)	\$ 98,000.00	
John J Gomez	\$ 120,000.00	
Joseph & Anne Rapp	\$ 30,000.00	
Joseph Almazon	\$ 383,875.00	
Joseph J Almazon	\$ 20,000.00	
Joseph Reale	\$ 30,000.00	
Kakarla Venkata Chalam	\$ 55,000.00	
Kavita G Sahai	\$ 39,600.00	
Kenneth Babi	\$ 24,000.00	
Kenneth M Bachrach	\$ 50,000.00	
Logan Block	TBA	
Lou P. Fortunoff	\$ 9,000.00	
Luke J. & Janet D. Diolosa	\$ 4,000.00	
Macaroni Tubing Defined Benefit Plan	\$ 400,000.00	
Macaroni Tubing Defined Benefit Plan	\$ 250,000.00	
Marc Irwin Basist IRA	\$ 35,000.00	
Marisa Light Cain	\$ 100,008.00	
Mark Gordon	\$ 275,000.00	

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VICTIM LIST

Name	Amount	
Mark S & Wendy K Greenspan	\$ 5,000.00	
Martin Brewer	\$ 50,000.00	
Mary R. King	\$ 153,000.00	
Michael C. Sgobbo	\$ 25,000.00	
Michael King	\$ 7,000.00	
Mitchell L. & Laurie Beller	\$ 10,000.00	
Mohama, Riyad and Rima	\$ 100,000.00	
Neil E. Strosnider	\$ 50,000.00	
Nicholas Diolosa	\$ 1,000.00	
Nicole Stillings	\$ 20,000.00	
Paul & Margaret Meyer	\$ 50,000.00	
Perkal, Marcus	\$ 2,500.00	
Philipe Sze	\$ 50,000.00	
Praefectus Capital	\$ 1,375,000.00	
Richard Family Trust, Judi & Raymond TTR	\$ 500,000.00	
Richard A Weber	\$ 40,000.00	
Richard F Lenhart	\$ 6,000.00	
Ritche L. Carney	\$ 99,510.00	
Robbie Sokolowsky	\$ 60,000.00	
Robert & Regina M. Spinazzola-Kinney	\$ 8,400.00	
Robert D. Ribak	\$ 44,000.00	
Robert Masterson	\$ 150,000.00	
Robert Starzel	\$ 50,000.00	
Roland Capital - Michael Rosinski	\$ 35,000.00	
Ronald H. Vaughn	\$ 24,000.00	
Sanjeev K Gupta	\$ 30,008.00	
Saraswati C. Srikantiah and Venkataraman Lakshmi	\$ 85,000.00	
Scott Braun	\$ 1,750,000.00	
SGSG Consulting, Inc	\$ 190,000.00	
Shailesh Gupta	\$ 50,000.00	
Shivani V Gupta	\$ 60,000.00	
Smithfield Trust Company	\$ 60,000.00	
Tagali S. Sudarshan and Nagavalli T. Sudarshan	\$ 75,000.00	
Terry & Sharon Willensky	\$ 9,900.00	
Theodore Magen	\$ 50,000.00	
Thomas Abel	\$ 12,000.00	
Thomas Schneider	\$ 25,000.00	
Thomas Orifici	\$ 10,140.00	
Timothy Durham (wire ref John Aughey)	\$ 50,000.00	
Tyrone Simons	\$ 50,000.00	
Verde Capital, LLC	\$ 700,000.00	
Vernon Nyberg and Richard Barnas	\$ 30,000.00	

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VICTIM LIST

Name	Amount	
Vishal Gupta MD or Anjali Gupta	\$ 50,000.00	
Walter Bill Walker	\$ 50,000.00	
William F. Segelken	\$ 25,500.00	
William R. Weir & Susan W. Weir	\$ 24,000.00	
Xian Feng Peng	\$ 1,500.00	
Zachary Nussbaum	TBA	
	\$ 14,183,796.00	Total